

## Article - Tax - Property

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§7-236.

(a) In this section, “clean-burning fuel” has the meaning stated in § 9-101 of the Tax - General Article.

(b) Except as provided in subsection (c) of this section, refueling equipment or machinery used only to dispense clean-burning fuels into motor vehicles is not subject to property tax.

(c) The property tax for refueling equipment or machinery used only to dispense clean-burning fuels into motor vehicles is the applicable tax rate applied to:

- (1) 20% of the assessed value in taxable year 1998;
- (2) 40% of the assessed value in taxable year 1999;
- (3) 60% of the assessed value in taxable year 2000;
- (4) 80% of the assessed value in taxable year 2001; and
- (5) 100% of the assessed value in taxable year 2002 and each taxable year thereafter.

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